

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Michael J. Malloy
DOCKET NO.: 05-00409.001-R-1
PARCEL NO.: 05-23-305-003

The parties of record before the Property Tax Appeal Board are Michael J. Malloy, the appellant, and the Lake County Board of Review.

The subject property consists of a multi-level style frame and masonry dwelling built in 1970 that contains 2,832 square feet of living area. Features of the home include central air-conditioning, one fireplace, a 616 square foot garage and a partial finished basement.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of eight comparable properties located in close proximity to the subject. The comparables consist of multi-level frame or masonry dwellings that were built from 1963 to 1989 and range in size from 1,831 to 2,882 square feet of living area. The comparables have features that include at least one fireplace, garages that contain from 484 to 912 square feet of building area. Seven of the comparables have central air-conditioning. Five of the comparables have a full basement; three have a partial basement and at least six have at least some finished basement area. The properties have improvement assessments ranging from \$58,389 to \$75,225 or from \$22.54 to \$32.72 per square foot of living area. The subject has an improvement assessment of \$70,408 or \$24.88 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Lake County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	21,433
IMPR.:	\$	70,408
TOTAL:	\$	91,841

Subject only to the State multiplier as applicable.

PTAB/EEB/08-07/2005-00409

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$91,841 was disclosed. In support of the subject's improvement assessment, the board of review submitted a summary argument, property record cards and a grid analysis of four comparable properties along with a grid analysis of the appellant's comparables. The board of review's comparables consists of multi-level or part one-story, part split-level frame or frame and masonry dwellings built from 1962 to 1993 and range in size from 1,737 to 3,002 square feet of living area. Features of the comparables include central air-conditioning and garages that contain from 440 to 1,200 square feet of building area and basements featuring at least some finished area. Two of the homes have a full basement and three of the homes have a fireplace. These properties have improvement assessments ranging from \$51,993 to \$81,965 or from \$25.27 to \$31.49 per square foot of living area.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The Board finds the parties submitted twelve comparables for its consideration. The Board notes the appellant's comparables numbers five, seven and eight were significantly dissimilar in design, size and/or age when compared to the subject, and were therefore given less weight in the Board's analysis. The board of review's comparables numbers one, two and four were dissimilar to the subject in exterior construction, size and/or age when compared to the subject and were also given less weight in the board's analysis. The Board finds the remaining six comparables submitted by both parties more similar to the subject in most respects. These most representative comparables had improvement assessments ranging from \$22.54 to \$26.02 per square foot of living area, which support the subject's improvement assessment of \$24.86 per square foot.

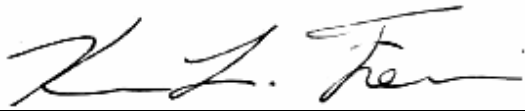
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

In conclusion, the Board finds the appellant failed to establish unequal treatment in the assessment process by clear and convincing evidence and the subject improvement assessment as established by the board of review is correct.

This is a final administrative decision of the Property Tax Appeal Board are subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 28, 2007



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.